App F IX 4

Previous References

1948-49
(Ml)

File No 88-48
Serial Nos 80, 81

Later References

GENERAL AND REVENUE SECRETARIAT

P 15 (K/E)

Serial Nos Two

Part B for June '49

SUBJECT

Recovery of the arrears of mohatarfa tax on certain Railway buildings at Sagar

To The Genl Manager, M S Rly
" D C, Shimoga Dt
" Comptroller to Govt
" Forsdt, T Ml Tl, Sagar

G.O No L 14662-5/D 24-6-49

Agrees with the views of the Genl Mgr, M S R and passes orders

ML 6242

Levy of house tax on Railway buildings in Fyzabad Town

Letter NO M3C 2090-349/47-48 dated the 17th April 1948 from the Deputy Commissioner, Shimoga District on the above subject

---

At present house tax is being paid by the Railway Dept at Fyzabad on only the residential buildings and when a demand was made by the local A.C.C., the District Engr, Railway is requested to have stated that house tax is being recovered only on residential buildings in other places and no tax is paid on the non-residential buildings. The

1 Quarters Ashtagram Bathroom
2 Station Refreshment Room
3 Non vegetarian Kitchen
4 Goods Shed
5 R R Kitchen

} Exempted from house tax is recovered on all buildings within ML limits under Note 1 to Article 28 of ML Account Manual

Levy of house tax on Railway Buildings at Sagar

Under that the claim of the MCh is in order the Govt requests orders of Govt whether railway buildings used for non-residential purposes are exempt from the payment of house tax/ building taxes

2) The Railway staff may perhaps be consulted in the first instance

9 DV
4/5 Jus

3) Very recently there was a similar case in respect of the Railway Buildings at Jhansi and some orders were issued by Govt setting that file

for 5/5 Nov

4) Rules re Collection No 59-CJ-81 46 leading to G of I of 29-4-1926 Sanctioning the levy of Mohadaya tax by the Municipality on certain Railway Servants

Flag A

Buildings at the ~~6245~~ place is put up

5) If the principle laid down in the above case is applied, Drivers & Guards Resting Room & Goods Shed referred to as items 1 & 2 in the P.W.D will have to be exempted from the levy of Mohatarfa tax and that the Rly Dept will have to pay Mohatarfa tax in respect of others Buildings referred to under items 2, 3, and 4 if they are let out and separately assessed

(A)

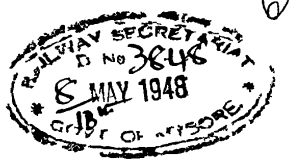
(B)

6) The Railway Secretariat may also be consulted

les 6/5/48 7) For favour of opinion

dror 6/5

Asst Legl. Railway Secretariat



7/5/48

8) (A) may be done

Asst Secy Mal Branch
Sec

Asst Secy Rly Secretariat
for
13/5/48

14/5/48

9) Subs for orders wanted re para 7 supra

les 20/5

10) PI make an enquiry re above

dror 21/5

21/5/48

6242
M

Levy of House Tax on Railway Buildings in Sagar Town

11) Sd with draft letter for appl

68 26/5/48 Fr 26/5/48

12) Issue
28/5/48

To,

The DC Shimoga DT

No LR 249/226-48

Calls for information

Inst
15/6/48

~~From~~

From,

The Deputy Commr Shimoga DT

No M/3 C 2090/47-48 dated 24-1-1949

Forwards the Sagar Town Municipal President's letter furnishing the information called for

13) The President reports that the Indian Refreshment Room is given for a contract of Rs 1,500/- per year and that the contractor and their Boys are residing in the block. The Non vegetarian Room, it is stated, is rented out to the Spencers Co with four more rooms. He also states that, though there is no separate kitchen attached to the Relining Room, charges are being collected from persons using relining

Levy of House Tax on Railway buildings in Sagar

App F III 2

General and Revenue Secretariat

File No 5509/49 of 1949

Serial No	
	Room said that the Railway authorities are thus deriving profit from the Retiring Rooms Submitted for kind perusal and orders
	14) Pl put up the file referred to in para 4
	For 31-1-49 15) Mr Mukherjee - Pl attend to this first
	16) submitted with the file referred to in para 4
	17) In the G.O of reference in the Collection placed below it was laid down that taxes should be paid by the Railway Dept in respect of premises or portions of premises which are let out and are separately assessed In this case it is reported that the buildings have not been assessed either Collectively or Separately
	For 3-2-49 18) In view of the ~~opinion~~ opinion furnished by the President, Sagar Municipality in his letter dtd 11-1-1949, the further remarks of the Railway Secretariat will be obtained in the matter
	4/2/49
	19) For favour of remarks
	Asst Secy Railway Secretariat 7/2/49

REFERENCE TO GOVERNMENT No 3952 Dated 8/2 EL GL & RAILWAY DEPTS

SECRETARIAT 2936 7TH FEB 1949

1/-

S K 7/

Note — Contn Sheet

Levy of House Tax on Railway buildings in Sagar -

File No 1906 of 194

General and Revenue Secretariat

Serial No

21) This may be referred to the G.M unofficially for remarks on the proposal of the Sagar Town Municipality to assess the buildings belonging to the Rly Dept

P.R. 14/2

22) Forwarded with compliments to the GM M S R, Mysore, for favour of remarks

By order,
A.R. Narayanan
15/2

SECRETARY TO GOVERNMENT No 3187 Date 16/2 RAILWAYS

U O No 18 Ry

RAILWAY SECTT E No 16 FEB 1949 GOVT OF INDIA

Bangalore 16 Feb 1949

For Secretary to Government Railway Department

As per principle laid down in G O No L 16403-5/M1-59-47-8 dated 29/4/1948 regarding levy of Mohatarfa taxes on Railway buildings at Birur that Municipal taxes should be paid by the Railway Department on portions of Railway premises which are let out and are separately assessed and that on the buildings used for service purposes no tax is leviable, Mohatarfa taxes are leviable on the following buildings at Sagara Station subject to the general principles of taxation of Railway Buildings laid down in G O No R S 426-43/ Ry F 80 G 38-39 dated 8-8-1938

Nil O

Door No	5668	I R R Kitchen
"	5669	Non-vegetarian kitchen
"	5672	R R Kitchen

7D 02853—GPB—30 000—11 5 48

7

Office of the General Manager
Mysore State Railway
Mysore

U O No A37/Encl 2 files
20/4/49

23) The marginally noted buildings are not subject to the levy of Municipal taxes as they are purely service buildings The Retiring Rooms have not been constructed with the idea of earning profit but only for the convenience of passengers They are similar to the Upper Class waiting rooms atstations, but longer duration is allowed for halts In order to maintain them efficiently and to render them free from occupation by all sorts of people, a nominal fee is levied for using the Retiring Rooms which does not even cover their maintenance

No	
5667	Drivers' and Guards' Running Room
5683	Goods Shed
—	Portions of Main Station building and Retiring Rooms etc

24) As regards the point that portions of Indian Refreshment Room and European Refreshment Room are being used by the cooks and waiters, it is to be stated that the service of waiters and cooks are always necessary to answer the calls of the visitors and to watch the premises and its contents This does not necessarily mean that the premises are used for residential purposes

R Ramachandra
19 4 49
General Manager

Railway Secretary
with compliments

25 Letter with enclosures 18 to 22 returned

26 The opinion of the G M may be accepted

27) The G M's demands may be accepted
(Home Minister) 25/4/49

2936

This may be returned to the Md Secretariat

8/6/49

Asst Secy
Md Ar
Dy Sec

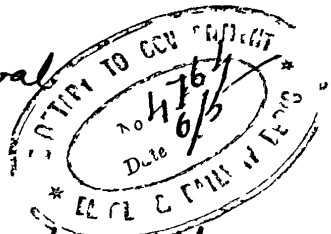
Dom 6/5

7/6/49

Subd with a draft G.O for approval

Fair draft there
8/6/49

4/6/49



Subd with a fair draft Go for appl

8/6/49

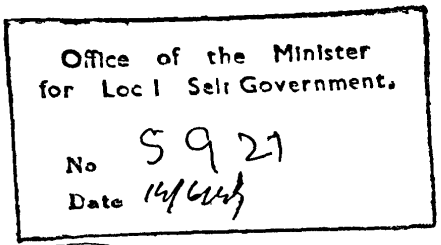
11/6/49

15/6/49

Minister L & S)

14/6/49

16/6/49



19/6/49

Agree

19/6/49

To
The General Manager, Mysore State Rly.
The Dy Commr Shimoga Dt
The Comptroller to Govt
The Pdt. Zilla Md Ct. Sagar

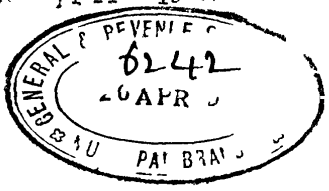
G.O. No L14662-5/Md 88-48-81
24-6-49

B
15/6/49

ml 5947-47

No. 3 C 2090-349/47-48

Office of the Deputy Commissioner,
Shimoga District,
Dated, Shimoga, 17th April 1948



To

The Secretary to Government,
Revenue Department,
BANGALORE

Sir,

19/4

In enclosing herewith Senior Town Municipal President's letter No. C2-190/46-47 dated 15-1-48 regarding levy of House Tax on Railway Buildings in the Town, I have the honour to state as follows:

The District Engineer, Mysore Railways who was addressed by the President is reported to have stated that House tax is being recovered only on residential buildings in other Municipalities and as such the tax levied in respect of the non-residential* noted buildings has not been paid by the District Engineer.

* 1 Drivers and Cabins Resting Room
2 Indian Refreshment Room
3 Non-vegetarian Kitchen
4 R R Kitchen
5 Goods Shed

In accordance with Note under Article 28 of Municipal Account Manual, all buildings within Municipal limits belonging to departments run on commercial lines will be assessed to House and Lighting Taxes. The claim of the Municipality Council for taxes on all Railway buildings appears to be in order. As the District Engineer, Mysore Railways, is disputing the validity of the demand made by the Municipality, I request the favour of your orders whether the Railway Buildings used for non-residential purposes are exempt from the payment of house and lighting taxes.

I have the honour to be,
Sir,
Your most obedient servant,

J K Shantavarappa

for Deputy Commissioner,
Shimoga District
(Absent from head-quarters)

for C.J.
Pr. 19/4

XE 2

Draft for approval

L 17249
d 2/6/48.

To

The Deputy Commr
Shimoga District

Sir,

Re Levy of House Tax on Railway Buildings in the Sagar Town

With reference to your letter No MSC 2090-349/47-48 dated 17-4-1948 on the above subject, I am directed to enquire whether the marginally noted Railway Buildings are let out for rent and whether they have been assessed separately assessed separately assessed.

X
Indian Refreshment Room
Non-Vegetarian Kitchen
R R Kitchen

I have the
honour
to be
Sir
Your most obedient
servant
for Revenue Secy to Govt
26/5

Mh 88-48-81 4

PROCEEDINGS OF THE GOVT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Mh 88-48-80 5509/me 3

No.M3.C.2090/47-48.
Encl letter.

Office of the Deputy Commissioner,
Shimoga District,
Shimoga, dated, 24th January 1949.

From

The Deputy Commissioner,
Shimoga District, S H I M O G A .

To

The Secretary to the Government of
His Highness the Mahafaja of Mysore,
General Department, B A N G A L O R E

Sir,

Subject - Levy of House Tax on Railway Buildings at Sagar.

With reference to your letter No.L.17249 dated 2-6-48 on the subject noted above, I enclose herewith the letter No.H.C.101/48-49 dated 11-1-49 received from the President, Municipal Council, Sagar, furnishing the information called for.

I request for very early orders.

Yours faithfully,

Deputy Commissioner,
Shimoga District.

knr.2.

Vegetarian kitchen and ~~M~~ K kitchen

Subject to the general principles of

Bangalore 2nd 88-48-81 4

PROCEEDINGS OF THE GOVT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read -

Correspondence ending with letter No M3 C 2090/47-48 dated 24th January 1949 from the Deputy Commissioner, Shimoga District requesting orders in the matter of the recovery of the arrears of Mohatarfa tax on certain Railway buildings at Sagar

2 Un-Official note No A 37 dated 20th April '49 from the General Manager, Mysore State Railway on the subject

****

ORDER NO L 14662-67 M 88 48-81

Dated, Bangalore, the 24 6 49

The Deputy Commissioner, Shimoga District has sent up the proposal of the President, Sagar Town Municipal Council, for the recovery of the arrears of Mohatarfa tax on the marginally* noted Railway buildings at Sagar due to the Local Municipal Council by the Railway Department, ~~for the reason~~ on the ground that the Railway Department is deriving a profit from the use of these buildings and that there is no reason to waive the tax

*1 Drivers' and Guards' Resting Room ✓
2 Indian Refreshment Room
3 Non-vegetarian Kitchen
4 R R Kitchen
5 Goods shed ✓

2 The General Manager, Mysore State Railway states that the buildings mentioned against ~~the~~ Serial Nos 1 and 5 are not subject to the levy of Municipal taxes as they are purely service buildings and the Railway Department ~~has~~ does not derive any profit from these buildings ~~and~~ the is agreeable to the levy of ~~Mohatarfa~~ Sagar tax on the ~~undermentioned buildings~~ (1) Indian Refreshment Room, ~~Kitchen~~, (2) European Refreshment Room Non-Vegetarian Kitchen and R R Kitchen,

Subject to the general principles of

taxation of Railway buildings laid down in Government Order No R S 426-43/RY F 80 G 38-39 dated 8th August 1938

Government agree with this view and are pleased to direct that the Drivers' and Guards' resting rooms and the Goods shed at Sagar be exempted from taxation and that the other three buildings may be separately assessed and taxed

The Local Manager, Mysore State Railway is requested to take further action to levy up the arrears of taxes due in the Sagar Town PL in accordance with the above directions

Secretary to Government,
General Department

To

The General Manager, Mysore State Railway
" Deputy Commissioner, Shimoga
" Comptroller to Government
" President, Town Municipal Council, Sagar

Copy to the Railway Secretary

Proceedings of the Government of His Highness the Maharaja of Mysore.

READ:-

Correspondence ending with letter No.M3.C.2090/47-48 dated 24th January 1949 from the Deputy Commissioner, Shimoga District, requesting orders in the matter of the recovery of the arrears of mohatarfa tax on certain Railway buildings at Sagar.

2. Unofficial Note No.A 37 dated 20th April 1949 from the General Manager, Mysore State Railway, on the subject

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ORDER NO L14662-5|RL 88-68-81

Dated, Bangalore, the 24-6-69

The Deputy Commissioner, Shimoga District, has sent up the proposal of the President, Sagar Town Municipal Council, for the recovery of the arrears of Mohatarfa tax on the marginally noted Railway buildings at Sagar, due to the local Municipal Council by the Railway Department on the ground that the Railway Department is deriving a profit from the use of these buildings and that there is no reason to waive the tax

1. Drivers' & Guards' Resting Room
2. Indian Refreshment Room
3. Non-Vegetarian Kitchen
4. R R Kitchen
5. Goods shed

2. The General Manager, Mysore State Railway states that the buildings mentioned against serial Nos 1 and 5 are not subject to the levy of Municipal taxes as they are purely service buildings and the Railway Department does not derive any profit from from these buildings He is agreeable to the levy of property tax on the (1) Indian Refreshment Room and European Refreshment Room and (2) Non-vegetarian kitchen and (3) R R.Kitchen, subject to the general principles of taxation of Railway buildings laid down in G O No R S 426-43/Ry F 80.G 38-39 dated 8th August 1938

3. Government agree with this view and are pleased to direct that the Drivers' and Guards' resting rooms and the Goods shed at Sagar be exempted from taxation and that the other three buildings may be separately assessed and taxed

4. The General Manager, Mysore State Railway, is requested to take further action to pay up the arrears of taxes due to the Sagar Town Municipal Council in accordance with the above directions

for General Secretary to Government p t o.

The General Manager, Mysore State Railway.
" Deputy Commissioner, Shimoga District, with records.
" Comptroller to Government
" President, Town Municipal Council, Sagar.

Copy to the Railway Secretariat

Index — [illegible] Pages
Glossary — 7 Pages